Vietnam Tariff Intelligence

HS 4801.00.21 detail

HS code	4801.00.21
Description	Newsprint, in rolls or sheets / - Weighing more than 55 g/m²: / - - In rolls, of a width exceeding 28 cm but not exceeding 36 cm
Unit	kg
Generated	05/11/2026 23:56:53
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/48010021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7350
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7350
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7350
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	3	3%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E7058
ATIGA	2022	2022	0	AT!E7013

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F7013
ATIGA	2024	2024	0	AT!G7013
ATIGA	2025	2025	0	AT!H7013
ATIGA	2026	2026	0	AT!I7013
ATIGA	2027	2027	0	AT!J7013
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E7063
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F7063
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G7063
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H7063
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I7063
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J7063
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E7064
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F7064
VJEPA	01/4/2024 - 31/3/2025	2024	1	VJ!G7064
VJEPA	01/4/2025 - 31/3/2026	2025	1	VJ!H7064
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I7064
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J7064
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F7065
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		3	AANZ!H7019
AIFTA	30/12/2022	2022	0	AI!F7021
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G7021
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H7021
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I7021
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J7021
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K7021
VKFTA	2022	2022	5	VK!E7041

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	5	VK!F7041
VKFTA	2024	2024	5	VK!G7041
VKFTA	2025	2025	5	VK!H7041
VKFTA	2026	2026	5	VK!I7041
VKFTA	2027	2027	5	VK!J7041
VCFTA	2022	2022	5	VC!D7095
VCFTA	2023	2023	5	VC!E7095
VCFTA	2024	2024	0	VC!F7095
VCFTA	2025	2025	0	VC!G7095
VCFTA	2026	2026	0	VC!H7095
VCFTA	2027	2027	0	VC!I7095
VN-EAEU	2022	2022	0	EAV!D7075
VN-EAEU	2023	2023	0	EAV!E7075
VN-EAEU	2024	2024	0	EAV!F7075
VN-EAEU	2025	2025	0	EAV!G7075
VN-EAEU	2026	2026	0	EAV!H7075
VN-EAEU	2027	2027	0	EAV!I7075
AHKFTA	2022	2022	20	AKH!D7084
AHKFTA	2023	2023	20	AKH!E7084
AHKFTA	2024	2024	20	AKH!F7084
AHKFTA	2025	2025	20	AKH!G7084
AHKFTA	2026	2026	20	AKH!H7084
AHKFTA	2027	2027	20	AKH!I7084
EVFTA	2022	2022	12,5	EV-NK!D7076
EVFTA	2023	2023	10	EV-NK!E7076
EVFTA	2024	2024	7,5	EV-NK!F7076

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	5	EV-NK!G7076
EVFTA	2026	2026	2,5	EV-NK!H7076
EVFTA	2027	2027	0	EV-NK!I7076
UKVFTA	2022	2022	12,5	UKV!D7077
UKVFTA	2023	2023	10	UKV!E7077
UKVFTA	2024	2024	7,5	UKV!F7077
UKVFTA	2025	2025	5	UKV!G7077
UKVFTA	2026	2026	2,5	UKV!H7077
UKVFTA	2027	2027	0	UKV!I7077
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D7043
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E7043
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F7043
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G7043
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H7043
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I7043
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J7043
RCEP A	2022	2022	20	RCEPT-A!D7078
RCEP A	2023	2023	20	RCEPT-A!E7078
RCEP A	2024	2024	20	RCEPT-A!F7078
RCEP A	2025	2025	20	RCEPT-A!G7078
RCEP A	2026	2026	20	RCEPT-A!H7078
RCEP A	2027	2027	20	RCEPT-A!I7078
RCEP B	2022	2022	20	B!D7078
RCEP B	2023	2023	20	B!E7078
RCEP B	2024	2024	20	B!F7078
RCEP B	2025	2025	20	B!G7078

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	20	B!H7078
RCEP B	2027	2027	20	B!I7078
RCEP C	2022	2022	20	C!D7078
RCEP C	2023	2023	20	C!E7078
RCEP C	2024	2024	20	C!F7078
RCEP C	2025	2025	20	C!G7078
RCEP C	2026	2026	20	C!H7078
RCEP C	2027	2027	20	C!I7078
RCEP D	2022	2022	20	D!D7078
RCEP D	2023	2023	20	D!E7078
RCEP D	2024	2024	20	D!F7078
RCEP D	2025	2025	20	D!G7078
RCEP D	2026	2026	20	D!H7078
RCEP D	2027	2027	20	D!I7078
RCEP E	2022	2022	20	E!D7081
RCEP E	2023	2023	20	E!E7081
RCEP E	2024	2024	20	E!F7081
RCEP E	2025	2025	20	E!G7081
RCEP E	2026	2026	20	E!H7081
RCEP E	2027	2027	20	E!I7081
RCEP F	2022	2022	20	F!D7078
RCEP F	2023	2023	20	F!E7078
RCEP F	2024	2024	20	F!F7078
RCEP F	2025	2025	20	F!G7078
RCEP F	2026	2026	20	F!H7078
RCEP F	2027	2027	20	F!I7078

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	20	VI!F6541
VIFTA	2025	2025	20	VI!G6541
VIFTA	2026	2026	20	VI!H6541
VIFTA	2027	2027	20	VI!I6541

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 4801.00 has 8 lines; 4801.00.21 is distinguished from its siblings by: In rolls, of a width exceeding 28 cm but not exceeding 36 cm.	4801.00.11 In rolls, of a width exceeding 28 cm but not exceeding 36 cm; 4801.00.12 In rolls, other; 4801.00.13 In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state; 4801.00.14 In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state; 4801.00.22 In rolls, other; 4801.00.23 In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TAX-001	YELLOW	Several VAT rates	The VAT column shows "5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 4801.00.21. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 4801.00.21 was checked against BT2026 (cell BT2026!N7350), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.